

*An Act to consolidate the law relating to imposition of tax on motor vehicles
in [\[3\]](#) [the Punjab]*

Preamble. WHEREAS it is expedient to consolidate the law relating to imposition of tax on motor vehicles in [\[4\]](#) [the Punjab] in the manner hereinafter appearing

It is hereby enacted as follows:-

1. Short title, extent and commencement. (1) This Act may be called [\[5\]](#) [the Punjab] Motor Vehicles Taxation Act, 1958.

(2) It extends to the whole of the Province of [\[6\]](#) [the Punjab] except the [\[7\]](#) [Tribal Areas.]

(3) It shall come into force at once.

2. Definitions. In this Act, unless there is anything repugnant in the subject or context

(a) Government means [\[8\]](#) [the Provincial Government of the Punjab]

(b) licensing officer means an officer appointed by the Government to perform the duties and exercise the powers imposed or conferred upon a licensing officer under this Act

(c) motor vehicle includes a vehicle, carriage or other means of conveyance propelled, or which may be propelled on a road by electrical or mechanical power either entirely or partially

(d) prescribed means prescribed by rules made under this Act

(e) tax means the tax imposed under this Act

(f) token means a ticket to be displayed on a motor vehicle as an indication that the tax leviable thereon has been duly paid or that no tax is payable

(g) Director means the officer appointed by the Government as the head of the Taxation Department and

(h) [\[9\]](#) [Divisional Excise and Taxation Officer] means an officer appointed by